HOW TO FIX UP A NEGLECTED RETIREMENT PLAN, *by Alvin D. Lurie*, Dec/80, p. 39.

Estate and Gift Taxes

Contingent Rights Do Not Cause Life Policy to be Included in Estate, Mar/80, p. 14.
Delayed Enjoyment of Trust Interest Kills Annual Exclusion, Apr/May/80, p. 14.
HOW TO USE A PERSONAL HOLDING COMPANY AS AN ESTATE-PLANNING TOOL, *by Walter C. Cliff*, Sep/80, p. 25.
No Annual Exclusion for Gift of Interest in Loss Partnership, Mar/80, p. 18.
Policy Proceeds Not Includable in Estate Where Divorce Decree Prohibits Change of Beneficiary, Nov/80, p. 22.
RECAPITALIZING A CLOSELY HELD BUSINESS—PART 2: THE ESTATE TAX PROBLEMS, *by Jacques T. Schlenger, George K. Reynolds, III, and Stephen L. Owen*, Jun/80, p. 23.

Income

Brothel's Payments from "Tip Fund" Subject to Employment Taxes, Aug/80, p. 12.
Corporate Liquidation Is Ordinary Income to Extent of Shareholder's Forgiveness of Interest, Nov/80, p. 16.
Gift of Encumbered Property Results in Income Tax, Nov/80, p. 20.
Gifts of Mortaged Property to Trust Results in Taxable Gain, Jan/Feb/80, p. 14.
How Options Can Give You Immediate Cash—Tax Free, Jan/Feb/80, p. 56.
How State and Local Taxes Affect Municipal Bonds, Jul/80, p. 38.
Interest-Free Loan Trap Sprung When Limitations Period Expires, Jun/80, p. 12.
Low-Interest Loan by Howard Hughes Doesn't Generate Taxable Income, Jan/Feb/80, p. 12.
Old Residence Converted to New Residence, Mar/80, p. 18.
Payments to Educational Benefit Trust Are Deferred Compensation, Not Dividends, Apr/May/80, p. 10.
Wife Who Purchased Husband's Insurance Policy Is Taxed on Receipt of the Proceeds, Mar/80, p. 10.

IRS Examinations

Bribery of IRS Agent Results in Conviction of Taxpayer, Acquittal of Agent, Aug/80, p. 10.
THE DILEMMA FACED BY TAXPAYERS WITH ILLEGAL INCOME, *by Randy Blaustein and Edward Mendlowitz*, Mar/80, p. 41.
GAO Tells IRS: Improve Corporate Audit Selection Program, Jan/Feb/80, p. 29.
HOW TO HANDLE AN ESTATE TAX EXAMINATION, *by James B. Lewis*, Jun/80, p. 43.
IRS' HARD LINE ON T & E DEDUCTIONS REQUIRES CAREFUL REVIEW OF GROUND RULES, Jan/Feb/80, p. 31.
Supreme Court Says IRS' "Briefcase Caper" Was Legal, Oct/80, p. 10.
TAX-FRAUD INVESTIGATIONS: PRACTICAL SUGGESTIONS FOR ACCOUNTANTS, *by John C. Stophel and Harry B. Ray*, Sep/80, p. 55.

Partnerships

COLLAPSIBLE PARTNERSHIPS: WORKING WITH THE RULES, *by Frank W. Walker*, Nov/80, p. 27.
15 KEY RULES FOR PARTNERSHIP ACCOUNTING, *by Francis Budd Tims and LeRoy J. Neider*, Oct/80, p. 66.
SPECIAL PARTNERSHIP ALLOCATIONS: HOW THEY WORK AND HOW TO TAKE MAXIMUM ADVANTAGE OF THEM, *by Stephen Solomon*, Aug/80, p. 39.

Planning

THE ABCs OF CLIFFORD TRUSTS, *by Robert A. Schehrer*, Nov/80, p. 53.
BUY-SELL AGREEMENTS: A BASIC REVIEW, *by John R. Costantino and Gerald Morlitz*, Oct/80, p. 31.
Court Again KOs Family Trust Plan, Oct/80, p. 8.
ELECTIONS AND OTHER TAX-PLANNING STEPS THAT CAN CUT FIDUCIARY INCOME TAXES, *by Leonard C. Green*, Dec/80, p. 57.
Four-Party Tax-Free Exchange Approved by Tax Court, Oct/80, p. 16.
HOW TO PLAN FOR A TAX-FREE EXCHANGE, *by R. Wendell Buttrey*, Apr/May/80, p. 41.
INSURANCE PLANNING—FOR MAXIMUM TAX BENEFIT, *by Bernard Weinberg*, Jul/80, p. 15.
Restructuring of Sale as Three-Way Exchange Is Allowed, Dec/80, p. 10.
TAX PLANNING FOR A CONDOMINIUM OR COOPERATIVE CONVERSION, *by Burton A. Mitchell and Steven M. Rosen*, Sep/80, p. 41.
TRAPS IN GIVING TAX ADVICE AND HOW TO AVOID THEM, *by John M. Bray*, Mar/80, p. 23.

Procedures

Another Court Says GCMs, TMs and AODs Must Be Made Public, Apr/May/80, p. 8.
CA-5 Reluctantly Rules that Date of Assessment Is "Payment" for Limitations Purposes, Sep/80, p. 16.
Can Failure-to-File Penalty Be Imposed Where Return Contains Only Zeros?, Aug/80, p. 14.
FILING A REFUND CLAIM: THE RULES AND THE PROCEDURES, *by Samuel Brodsky*, Jul/80, p. 43.
GCMs Should Be Open to Public View, Mar/80, p. 14.
HOW A TAX BILL BECOMES LAW—AND WHAT YOU CAN DO ABOUT IT, *by Henry B. Jordan*, Nov/80, p. 67.
HOW TO COMPUTE INTEREST ON TAX UNDERPAYMENTS AND OVERPAYMENTS, *by Allen Schuldenfrei*, Oct/80, p. 51.
Improperly Addressed Envelope Bars Tax Court Review, Nov/80, p. 24.
THE IRS SUMMONS: A BASIC OVERVIEW, *by Anthony Santa Barbara*, Oct/80, p. 57.
IRS Summons to Obtain Records Not Enforceable for TCMP Audit, Jun/80, p. 10.
New Procedures for Ruling Requests, Jan/Feb/80, p. 22.
Notice of Address Change Valid Where Given to Agent Examining Prior Years' Returns, Aug/80, p. 8.
Preparer Penalties Are Being Imposed Unfairly, Practitioners Say, Aug/80, p. 55.

Tax Returns

College Scholarship Kills Right to Switch to Joint Return, Apr/May/80, p. 12.
Filing "Honest" Amended Returns After Fraudulent Returns Triggers Limitations Period, Jun/80, p. 14.
Tax Court Petition Cuts Off Right to Switch to Joint Return, Apr/May/80, p. 12.

Departments

ACCOUNTING AND AUDITING REPORT

Accounting for Involuntary Conversions Is Clarified, Jan/Feb/80, p. 42.
Advance Rulings on Compliance with Foreign Corrupt Practices Act, Apr/May/80, p. 51.
AICPA Issues New Guide on Coping with Compilation and Review Problems, Jun/80, p. 41.
AICPA Issues Six New Interpretations, Mar/80, p. 51.
AICPA Recommends Reports by Management, Mar/80, p. 52.
Classification of Deferred Income Taxes, Nov/80, p. 52.
Compensated Absences from Work May Become Accruable, Sep/80, p. 49.
FASB Endorses SOPs and Industry Audit Guides, Apr/May/80, p. 52.
FASB Issues Two New Technical Bulletins, Aug/80, p. 46.
FASB Takes New Steps to Improve Pension Disclosures, Nov/80, p. 51.
FASB Tells How to Handle Tax Effect of Selling a Subsidiary, Jan/Feb/80, p. 41.
Five New Interpretations on Preparing Special Reports, Jul/80, p. 40.
LIFO Conformity Rules May Be Eased, Jan/Feb/80, p. 41.
New Guidelines for Recording Purchase Price Contingencies, Sep/80, p. 50.
New Guidelines Proposed for Long-Term Contracts, Sep/80, p. 49.
Proposed Disclosure of Intercorporate Tax Allocations, Jan/Feb/80, p. 42.
Two New Auditing Interpretations Issued by Auditing Standards Board, Aug/80, p. 45.
When and How to Capitalize Interest, Apr/May/80, p. 51.

ACCOUNTING SHORTCUTS

A Handy Table for Finding the Best Time to Switch to Straight-Line Depreciation, *by Robert E. Hale*, Nov/80, p. 60.
A Handy Triangle for Estimating How Long a "Nest Egg" Will Last, *by Joseph F. Wade*, Jun/80, p. 53.
How to Find the Best Year for Switching from Accelerated to Straight-Line Depreciation, *by Thomas B. Maier*, Jan/Feb/80, p. 40.

ERISA REPORT

Court Approves "Forfeiture for Cause" Under 10-Year Vesting Scheme, Dec/80, p. 67.
Employer's Liability Under Terminated Plan May Exceed PBGC Amounts, Sep/80, p. 76.
FASB Statement Tells How to Report for Defined Benefit Plans, Aug/80, p. 70.
Final IRA Regs Clarify Some Points in Taxpayers' Favor, Dec/80, p. 68.
Former Assistant Commissioner for Employee Plans Attacks ERISA, Aug/80, p. 69.
How to Handle Lump-Sum Distributions After a Plan Merges, Apr/May/80, p. 70.
Interest-Free Loans May Be Exempt From Prohibited-Transaction Rules, Jul/80, p. 70.
IRS Clarifies Status of "Cash or Deferred Profit-Sharing Plans," Jun/80, p. 72.
IRS Concedes a Little On Nontaxability of Disability Payments, Sep/80, p. 75.
IRS Issues Model Simplified Retirement Plan, Jan/Feb/80, p. 69.
IRS Rulings Clarify Two Prior IRA Interpretations, Jan/Feb/80, p. 69.
Lump-Sum Ruling Creates New Planning Opportunities for Contributory Plans, Nov/80, p. 72.
Minimum Funding Standards for Terminating Plans, Jan/Feb/80, p. 70.
Nachman Decision Clarifies Early PBGC Coverage, Oct/80, p. 64.
New Loophole: Disability Payments by Profit-Sharing Plan Are Tax Free, Apr/May/80, p. 69.
New Rulings on Treatment of Pensions Earned in U.S. and Abroad, Apr/May/80, p. 69.
New Standards for Disclosure of Pension Information, Oct/80, p. 63.

Plan's Margined Stock Purchases Result in Unrelated Business Tax, Jul/80, p. 71.
SEC Asserts Broad New Authority Over Pension and Profit-Sharing Plans, Jul/80, p. 71.
A Shortcut Method for Keeping Employee Service Records, Nov/80, p. 71.
Simpler Forms 5500 and Easier Filing in Effect for Small Plans, Dec/80, p. 67.
States Maintaining Jurisdiction Over Employee Plans, Nov/80, p. 72.
Teamster Union Trustee Must Repay $1.5 Million to Plan, Jan/Feb/80, p. 70.
Two Integrated Plans Are Improper Where Employees Overlap, Jan/Feb/80, p. 70.
Use IRS "Alert Guidelines" to Expedite Pension Plan Qualification, Sep/80, p. 75.
When Qualified Plans Can—and Cannot—Cover Only the "Prohibited Group," Mar/80, p. 69.
When Shareholders' Meeting Is Required to Approve Stock Plans, Jul/80, p. 70.
When Trustees Can Comply with Alimony or Support Orders, Jun/80, p. 72.
Will Final Regs Kill Medical Reimbursement Plan Loophole?, Aug/80, p. 69.

INSIDE THE IRS

Collection Officers Claim They Are Pressured to Seize Delinquent Taxpayers' Property, Nov/80, p. 41.
Coming: LIFO Relief for Small Business, Sep/80, p. 40.
Conference Available in Criminal Cases, Mar/80, p. 34.
Date of Receipt by Bank Depository Governs, Mar/80, p. 34.
Equipment Leasing Added to IRS Tax Shelter Handbook, Jan/Feb/80, p. 29.
Estate Examiner Can Review Accountant's Time Records, Jul/80, p. 35.
GAO Critical of IRS' Handling of Taxpayer Problems, Jul/80, p. 35.
Getting Explanation of Adjustments in Agreed Cases, Apr/May/80, p. 35.
How IRS' Single Level of Appeal Is Working, Oct/80, p. 28.
How to Determine Whether You Are a Return Preparer, Mar/80, p. 33.
How to Handle Estimated Tax Problems After Divorce, Aug/80, p. 31.
How to Keep Track of Pending Regulations, Apr/May/80, p. 35.
IRS Considering Issuing Guidelines for Imposing Preparer Penalties, Sep/80, p. 39.
New IRS Revenue Ruling Handbook, Jan/Feb/80, p. 30.
IRS Considering New Rules of Conduct for Practitioners, Sep/80, p. 40.
IRS' Criminal Investigation Division Criticized, Aug/80, p. 31.
IRS Doing TCMP Survey of 22,500 Pension Plans, Jul/80, p. 36.
IRS Examinations Go Multinational, Jun/80, p. 34.
IRS Measures Compliance Rate for Reporting State Income Tax Refunds, Dec/80, p. 35.
IRS Must Publish Secret Audit Selection Data, Nov/80, p. 41.
IRS Should Check with Justice Before Issuing Summons for Accountants' Workpapers, Sep/80, p. 39.
IRS Takes Steps to Curb Unreported Interest on U.S. Savings Bonds, Oct/80, p. 27.
IRS to Study Art, Tax Shelters That Is, Apr/May/80, p. 36.
IRS Will Audit More Returns with Commodity Transactions, Oct/80, p. 27.
Minimum Dollar Thresholds for Tax Evasion Prosecutions, Nov/80, p. 42.
New IRS Effort to Seek Information from Taxpayers on Doubtful Tax Items, Nov/80, p. 41.
"Operation ACE," IRS' Compliance Check on Professionals, Is Shot Down, Dec/80, p. 35.
Preparer of Amended Return Takes No Responsibility for Original Return, Aug/80, p. 31.
Preparer Penalties Rose Dramatically in the First Half of 1980, Oct/80, p. 27.
Protocol for Field Agents When Eating and Speaking, Apr/May/80, p. 35.
Schedules C and F Are No Longer Shield Against Audit, Oct/80, p. 28.
Senate Panel Urges More IRS Help in Narcotics and Organized Crime Investigation, Dec/80, p. 36.
Single-Level Appeal Procedure Results in "Dirty" Cases, Mar/80, p. 33.
TPI Replaces AGI for Classifying Returns, Jul/80, p. 35.
Watch Out for These IRS Computer Audit Programs, Jun/80, p. 34.
What the IRS Plans to Do About Taxpayer Noncompliance, Jan/Feb/80, p. 30.
When Inspection of Return Blossoms Into an Audit, Mar/80, p. 34.
When Is Tax Evader's Confession "Voluntary"?, Apr/May/80, p. 36.
Why the IRS Prefers You Use the Peel-Off Labels, Dec/80, p. 35.

LAW FOR ACCOUNTANTS

Law For Accountants, *by David Minars*, Oct/80, p. 70; Nov/80, p. 62.

TAX BLUNDER

How Not to Handle an Investment Portfolio, *by Mark S. Housel*, Nov/80, p. 64.
How Not to Handle Research and Experimental Expenses, *by Roger E. Miller*, Apr/May/80, p. 58.
How to Be Taxed on the Income from a Short-Term Trust, *by Mark S. Housel*, Oct/80, p. 30.
How to Lose the Benefits of Income Averaging, Mar/80, p. 50.

TAX TWISTER

ABC Corporation, *by Russell Cammeyer*, Nov/80, p. 48.
Bow-Wow, Inc., *by Richard L. Goldstein*, Jun/80, p. 70.
Reporting Installment Gain on a Like-Kind Exchange, *by Donald J. Valachi*, Mar/80, p. 32.

Authors

Earl H. Armbruster, Oct/80, p. 39.
Howard Asher, Apr/May/80, p. 59.
Charles R. Ballard, Nov/80, p. 43.
Gary C. Bellati, Oct/80, p. 49.
William G. Birtle, Aug/80, p. 47.
Randy Blaustein, Mar/80, p. 41.
John L. Bledsoe, Jan/Feb/80, p. 43.
Bruce S. Botwin, Mar/80, p. 53.
John M. Bray, Mar/80, p. 23.
Samuel Brodsky, Jul/80, p. 43.
Russell Cammeyer, Nov/80, p. 48.
D.R. Carmichael, Aug/80, p. 33.
Walter C. Cliff, Sep/80, p. 25.
Theodore Cohn, Aug/80, p. 31.
Richard A. Connor, Jr., Jan/Feb/80, p. 51.
John R. Costantino, Oct/80, p. 31.
G. Kenneth Dye, Apr/May/80, p. 63; Jul/80, p. 60.
John L. Ebel, Oct/80, p. 39.
Bernard B. Eder, Mar/80, p. 39.
Wendell C. Ehinger, Mar/80, p. 53.
Charles E. Fedak, Jun/80, p. 61.
Robert C. Fess, Sep/80, p. 61.
Allen L. Fetterman, Aug/80, p. 17.
Robert M. Fitzgerald, Nov/80, p. 50.
Seymour L. Gale, Mar/80, p. 35.
Jon S. Gilbert, Oct/80, p. 49.
Richard L. Goldstein, Jun/80, p. 70.
Dean E. Graber, Apr/May/80, p. 53.
Leonard C. Green, Dec/80, p. 57.
Chester S. Grove, Mar/80, p. 48.
Robert E. Hagedorn, Sep/80, p. 70.
Robert E. Hale, Nov/80, p. 60.
Victor Harrison, Aug/80, p. 63.
Barry D. Hawkins, Aug/80, p. 47.
Mark S. Housel, Oct/80, p.30; Nov/80, p. 64.
Sidney F. Jarrow, Jul/80, p. 27.
Earl A. Jensen, Jul/80, p. 55.
Henry B. Jordan, Nov/80, p. 67.
Wayne Kolins, Jan/Feb/80, p. 41; Mar/80 p. 51; Apr/May/80, p. 51; Jun/80, p. 41; Jul/80, p. 40; Aug/80, p. 45; Sep/80, p. 49; Nov/80, p. 51.
Steven Langer, Dec/80, p. 47.
Charles B. Larson, Aug/80, p. 61.
James J. Leisenring, Aug/80, p. 33.
James B. Lewis, Jun/80, p. 43.
Alvin D. Lurie, Dec/80, p. 39.
Terry A. MacColl, Aug/80, p. 57.
Joseph D. Mach, Jan/Feb/80, p. 69; Mar/80, p. 69; Apr/May/80, p. 69; Jun/80, p. 72; Jul/80, p. 70; Aug/80, p. 69; Sep/80, p. 75; Oct/80, p. 63; Nov/80, p. 71; Dec/80, p. 67.
Roland L. Madison, Apr/May/80, p. 38.
Thomas B. Maier, Jan/Feb/80, p. 40.
Edward Mendlowitz, Mar/80, p. 41.
LeRoy Metz, Jan/Feb/80, p. 23.
Alfred R. Michenzi, Jun/80, p. 61.
Roger E. Miller, Apr/May/80, p. 58.
David Minars, Oct/80, p. 70; Nov/80, p. 62.
Burton A. Mitchell, Sep/80, p. 41.
Arthur I. Moll, Mar/80, p. 71.
Gerald Morlitz, Oct/80, p. 31.
Harvey D. Moskowitz, Sep/80, p. 63.
LeRoy J. Neider, Oct/80, p. 66.
Stephen L. Owen, Apr/May/80, p. 21; Jun/80, p. 23.
Larry L. Perry, Dec/80, p. 17.
Walter D. Pugh, Aug/80, p. 47.
Harry B. Ray, Sep/80, p. 55.
George K. Reynolds, III, Apr/May/80, p. 21; Jun/80, p. 23.
Steven M. Rosen, Sep/80, p. 41.
Wayne A. Ross, Apr/May/80, p. 38.
Anthony Santa Barbara, Oct/80, p. 57.
Robert A. Schehrer, Nov/80, p. 53.
Alan T. Schiffman, Jul/80, p. 57.
Jacques T. Schlenger, Apr/May/80, p. 21; Jun/80, p. 23.
Allen Schuldenfrei, Oct/80, p. 51.
Paul M. Scionti, Sep/80, p. 52.
Paul Sepp, Dec/80, p. 20.
Stanley A. Simunic, Mar/80, p. 35.
Stephen Solomon, Aug/80, p. 39.
Frederic M. Stiner, Jr., Sep/80, p. 34.
Alan L. Stinson, Jun/80, p. 35.
Marvin L. Stone, Jul/80, p. 32.
John C. Stophel, Sep/80. p. 55.
Francis Budd Tims, Oct/80, p. 66.
Donald J. Valachi, Mar/80, p. 32.
Joseph F. Wade, Jun/80, p. 53.
Frank W. Walker, Nov/80, p. 27.
Bernard Weinberg, Jul/80, p. 15.
Stephen L. Wells, Oct/80, p. 18.
Richard J. Williams, Apr/May/80, p. 53.
Wesley Yang, Jan/Feb/80, p. 23.